HOURLY RATES / EVENT MANAGEMENT FEE QUOTE SHEET THREE YEAR

| - | HOURLY FATES | | | TOTAL MANAGEMENT |
|----------------------------|---------------|-------------|-------------|---------------------|
| | MERCHANDISERS | SUPERVISORS | SUPERVISORS | FEE |
| MARLBORO BAR NIGHTS | | | N/A | |
| AUTO SHOWS | | | N/A | |
| TRAINING | | | N/A | |
| SHOWCARS | | | N/A | |
| PACES . | | | N/A | |
| INDY 500 | | | N/A | |
| FESTIVALS | | | | |
| COMMUNITY MARKETING EVENTS | | | | |

OPERATING EXPENSES

Labor expenses will be billed to Philip Morris in years two and three of this agreement at the lower of the fair market price or the established first year rate plus the current Consumer Price Index (CPI) increase.

Operating expenses will be rebilled at net with no mark-up in years two and three.

MANAGEMENT FEE

The Entertainment Marketing, Inc. (EMI) fee and structure will be maintained in years two and three without increase.

The basis for this financial commitment by EMI assumes that the Philip Morris program in years two and three will be substantially similar in responsibility and scope as the base year program.

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